G.R.S. "IX-51.

Previous references. 1923-24 (G.7)

File No. 225-23

Serial Nos. /

Later references.

G.7. 52-24-142

Cf 70-24-23&24

Cf 05-24-1

Cf 81-26(1-6)

Reserve 6.11.63

GENERAL AND REVENUE SECRETARIAT

Cf. 176.29:122

Cf 176.29.314

42-145-29(1-5)

Serial Nos. /

p.27(E)V

Part B for August 1924.

SUBJECT

Transfer of Funds from one head to another under Reforms Finance.

1. The Secretary of State

C.f. 570-15 C.B. 48-24-1

27th August 1924.

Inserts as Rule 7(a) Section 1 of the Manual of Council Under and Procedure.

AL

17/9/24

G. R. S. III-21

General and Revenue Secretariat. | 4.7 File No. 1235 of 1923

Serial No.

TRANSFER OF FUNDS FROM ONE HEAD TO ANOTHER UNDER REFORMS FINANCE.

*****

The conferment of financial powers on the Legislative Council necessitates a review of the existing rules governing transfers of budget grants The fundamental difference between the Pre-Reform Finance and the Post-Reform Finance in regard to the control of expenditure is this: according to the former the authority sanctioning appropriations and the authority sanctioning expenditure to be met fro appropriations were the same, viz., the Executive Government; according to the latter, however, the two authorities are different so far as votable items are concerned; while the Legislative Council is the authority for according budget sanctions and the Executive Government is the authority for accord ing expenditure sanctions. The power of the Execu tive Government for sanctioning expenditure is limited, in such circumstances, by the appropria-tions sanctioned by the Legislature and the Execu-tive Government is also accountable to the Legisla-ture for carrying out its intentions in respect of the annual Scheme of Appropriations approved by it.

2/ Under Rule 24 of the Rules under the Legisla-tive Regulation, it is the duty of the Public

st.

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Accounts Committee to satisfy itself that the money voted by the Council has been spent within the scope of the demand granted by it and it is also required to bring to the notice of the Legislative Council (1) every reappropriation from one grant to another grant, and, (2) every reappropriation within a grant which is not made in accordance with the rules regarding reappropriation or which has the effect of increasing the expenditure on an item, provision for which has been specifically reduced by a vote of the Council.

3. It will be seen from what it is stated above that very great vigilance is necessary in respect of the following points:-

(1) Control over the powers of reappropriation delegated to different authorities, to prevent transfers not permissible under the ~~right~~ rigid system on which grants are appropriated or not acceptable to the Council as going out of the scope of demands sanctioned by it.

(2) Watching the progress of actuals of expenditure from month to month in comparison with the appropriations therefor for discovering tendencies towards excesses as early as possible and for taking timely action for preventing excesses or where they are absolutely necessary, to obtain as early as possible the sanction of the Legislative Council to supplementary grants required for covering such excesses.

(3) Prompt compilation of accounts and accurate classification of expenditure. This is essential for the proper regulation of transfers and for timely action for applying for supplementary grants.

4. According to the Pre-Reform Finance, the

NOTE—Contn. sheet.

Finance

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Finance Department had the power to permit transfer of funds between Major Heads of Account. This power is largely restricted under the new conditions. A Vote and its grant are water-tight and there can accordingly be no transfer of funds from one Vote to another. Where one Vote includes more than one major head of account, reappropriations between major heads so brought under one Vote are possible and the power of permitting them will continue to be reserved to the Finance Department.

5.) The expenditure programme of a year is, according to the Reforms, divided into two heads: (1) the programme submitted to the vote of the Council, and, (2) the programme not submitted to the vote of the Council. It follows from this division that no authority can permit the transfer of funds from the voted to the Non-voted heads or vice versa.

6.) Under the existing reappropriation rules, Heads of Departments and Administrative Departments of Government are permitted to sanction, subject to certain restrictions, transfers of funds from one minor head to another subordinate to the same major head. Although the Legislature sanctions supplies for one major head or a group of major heads treated as one grant for purposes of voting, there is an implied understanding that the powers of reappropria

tion

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reappropriation exercised by or under the orders of the Executive Government should strictly keep in view "the scope of the demand" granted by the Council. In fact, it is laid down as the duty of the Public Accounts Committee to satisfy itself that the money voted by the Council has been spent within the scope of the demand granted by it. In view of this consideration the power of transferring funds allowed to Departments of Government other than the Finance Department and to subordinate authorities is limited in British India to provisions made under a minor head. The need for this limitation is thus explained by the Government of India: vide page 228 of the volume containing the Fourth and Fifth Despatches on INDIAN CONSTITUTIONAL REFORMS:-

> " It is imperative that the Finance Department should be in a position to check expenditure for which there is no Budget provision or which is in excess of the Budget provision, whether it is covered by the reappropriation of savings from a Budget grant or not. The information about any such irregularity will reach the Finance Department through the accounts and in the course of audit. But an obligation should also rest upon the Executive authority concerned to give the Department timely intimation: and the Government of India recommend the following rules:-
>
> (a) Budgeted funds may not be transferred between minor heads of the same major head without prior consultation in the Finance Department.
>
> (b) Funds may not be transferred between major heads without either the concurrence of the Finance Department or the approval of the authority which passed the Budget.
>
> (c) Unless covered by transferred savings, no unbudgeted expenditure or expenditure in excess

Serial No.

excess of the Budget provision for it may be incurred without either the concurrence of the Finance Department or the approval of the authority which passed the Budget.

The general effect of these rules will be to ensure that the intentions of the Legislature are not ~~scrupulously~~ seriously departed from without the knowledge of the Finance Department which will be responsible for interpreting those intentions in a reasonable spirit."

Devolution Rule No.38 sanctioned for giving effect to the above view is as follows:

(1) After grants have been voted by the Legislative Council -

(a) the Finance Department shall have power to sanction any reappropriation within a grant from one major, minor, or subordinate head to another,

(b) the Member or Minister in charge of a Department shall have power to sanction any reappropriation within a grant between heads subordinate to a minor head which does not involve undertaking a recurring liability, provided that a copy of any order sanctioning such reappropriation shall be communicated to the Finance Department as soon as it is passed.

(2) The Finance Department shall have power to sanction the delegation by a Member or Ministers to any officers or class of officers of the power of reappropriation conferred on such Members or Ministers by clause (1) (b) above.

(3) Copies of orders sanctioning any reappropriation which does not require the sanction of the Finance Department shall be communicated to that Department as soon as such orders are passed.

7.) Following the principle of these rules we shall have to restrict the powers of reappropriation to be allowed to authorities other than the Financial Department to transfers within minor heads.

8.) The exercise of the powers of budget sanction

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sanction and of expenditure sanction) by different authorities and the possibility of difference of opinion between them makes it necessary to define when expenditure sanctions become operative. They can be considered as becoming operative only after appropriations for them are sanctioned by the Legislature and they can continue in force only if appropriations for them are allowed year after year.

9./ In the case of measures requiring the expenditure sanction of His Highness but which require supplies to be voted by the Legislative Council, the question arises when such sanction should be obtained, -- whether before or after funds are voted by the Legislature. In British India, if the sanction of the Secretary of State is required to any expenditure, such sanction is required to be obtained before the Legislative Assembly is asked to vote the supply to meet the expenditure. We shall have to follow the same arrangement here.

10./ Points (2) and (3) mentioned in para 3 supra may now be considered. The importance of prompt accounting, accurate allocation and timely action for obtaining supplementary grants cannot be over-estimated under the new system. The Public Accounts Committee (1921-22) of the Central Government made the following observations:-

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"We desire to draw attention to the importanc of impressing upon the actual disbursing officers the absolute necessity of obtaining funds from the Assembly before incurring expenditure on voted heads, for we feel that this was not sufficiently realised in the year 1921-22. Cases have come to our notice where expenditure has been incurred which could, so far as we could see, have been postponed till funds had been provided for it by the Assembly; and we think that it is essential that means should be devised of effectively ~~xxxxxx~~ stopping irregular expenditure by making some officer of the Department responsible for excesses under each demand and of enforcing this responsibility when necessary."

In considering the Report of the Committee, the Government of India observed as follows:-

"The Reforms, under whibh the control of a large part of the expenditure from the revenues of India has devolved on a body outside the executive Government, have necessitated a new conception of the objects and methods of audit and have given a newer meaning, a more real ~~x~~ importance to appropriation audit. In order to make the control of the Legislative Assembly effective, it is essential that for each vote there shall be designated an officer ~~xxxx~~ responsible for watching the expenditure, so as to ensure as far as possible that sanctioned grants are not exceeded, and if an excess is, for unforeseen reasons, unavoidable, to see that supplementary grants are obtained as soon as possible after the probability of an excess is foreseen."

11. We have to adopt a similar procedure; for effective control over expenditure, the necessity for prompt accounting and accurate allocation of expenditure has to be impressed upon the Audit Department. It should be made the duty of each Head of Department to review the state of his expenditure account from month to month, to ~~xxx~~ notice tendencies towards excesses, to take action for arresting

NOTE—Contn. sheet.

such

G. R. S. III-21

General and Revenue Secretariat. | 9-7 File No. 225 of 1920

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such tendencies, and where excesses are unavoidable, to give prompt intimation to Government in the Administrative Department concerned of the need for an additional grant supported by adequate explanation of the circumstances which have rendered the provision of additional funds necessary. Under the existing system, complete accounts of expenditure are kept in the Audit Office and the Departments have no accurate knowledge of the progress of all the items of their expenditure from month to month. Now that the responsibility for watching actuals in relation to appropriations should be devolved upon the spending departments, it is necessary to require the Audit Department to furnish monthly all Departments with audited figures under each head of ~~the~~ expenditure for the month and up to the end of the month from the beginning of the year.

12. I append a set of rules to regulate the powers of reappropriation of the different authorities to come into force from 1st July 1924. The present rules have been revised and new rules suggested according to the proposals made in this note.

13. A draft letter to the Comptroller impressing upon him the need for making efficient arrangements for prompt compilation of accounts, for accurate allocation of charges and for monthly review of

NOTE—Contn. sheet.

accounts

Serial No.

...S OFFICE,
... 1924
Reg. No. 887

accounts is put up.

14.) A draft Government Order is also put up formally devolving on the Heads of Departments the responsibility of watching the progress of expenditure and taking action for preventing excesses and for obtaining supplementary grants when excesses are absolutely necessary.

Chief 14/5/24

Secretary

15/Agree. The draft
orders referred to above
may be submitted
for orders.

14/5

J. C.

16) Of the five drafts put up, the one relating to the amendment of the Mysore Account Code is consequential upon the orders proposed in the draft regarding the rules for regulating the control of expenditure. The other four drafts are all important as they relate to ~~the~~ changes in the existing system necessitated by Reforms Finance. In the D.S.N. put up sanction of His Highness is accordingly solicited to the orders proposed in the four drafts.

17) The new system affects ~~all~~ most of the departments and

G. R. S. III-2]

General and Revenue Secretariat.

G. 7 File No. 225 of 19 28

4761

Serial No.

it is therefore desirable to circulate this case to the Members of Council.

DEWAN. 7/6/28

This should be circulated to Members of Council

Mudl 7/6/28

4/5/6

1 sheet.

G. F 225-23

Submitted to His Highness.

19/ Commencing from the next official year the budget control over expenditure on voted heads will be in the hands of the Legislative Council and, incidental to this control, points arising in the course of audit of such expenditure will also come under the scrutiny of the Public Accounts Committee. It is necessary, in these circumstances, to make effective arrangements for watching the progress of expenditure from month to month, for preventing excesses over appropriations sanctioned by the Legislative Council, for anticipating probable excesses as early as possible where additional expenditure becomes inevitable, for taking timely action for getting supplementary supplies voted by the Council and for preventing as far as possible audit objections likely to be adversely commented upon by the Public Accounts Committee. The powers of reappropriation of all authorities including the Finance Department are restricted under the Reforms Finance and new rules are necessary for defining what reappropriations can be made and by whom and what not. It is also necessary to define in regard to items of expenditure which are to be submitted for the sanction of His Highness but which require supplies to be voted by the Legislative Council, when such sanction should be applied for. Four draft orders are accordingly put up for regulating the procedure to be followed from 1st July next. The need for the proposed orders is explained at length in the Financial Secretary's note dated 4th May 1924. I request the gracious approval of His Highness to the four draft orders herewith submitted.

Bangalore,)
9th June 1924.)

9 JUN 1924

CSR.

E. F. 225-23 12

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

Draft orders to regulate the control over expenditure.

937

20) *Order.*

~~KRW~~
10/6/24

21) Hrey

14 JUN 1924

22) Please issue and then ~~send~~ to the chief Secty for favour of circulation. 11/6/24
Vide Desai,
D.O. 186-24-
After about the addition to be made in the Council Rules & Orders to be taken in that ...

C 142

13

G. R. S. III-2]

General and Revenue Secretariat. | 4-7 File No. 225 of 1923

Serial No.

23/ Issue orders on to Chief Secretary as directed by Hon. Finance Member
15/6/24

To Comptr, HODs of Depts & Secretaries to Govt No. Fin C 23-7 dt 15-6-25
Sanctions rules for regulating the Control of Expenditure from 1924-25.

Comptroller, Other HODs Depts, Secretaries to Govt } No. Fin C 72-120-D: 19.6.24

24/ Issues instructions to HODs of Depts to watch progress of Expenditure on all Heads of charges and take steps for arresting tendencies for exceeding Sanctioned appropriations etc.

25/ To Comptr: Fin C 121-D: 14/6/24.
request him to keep the HODs Depts acquainted with the progress of Expenditure month to month etc.

26/ To Comptr: Fin C 122 D 16/6/24.
request him to issue Audit Objections to test MAC VDL(?) necessitated by the above orders.

Supdt. C.S.
26/ Submit
Fin. 16/6/24 27/ 1st Member Finance
16/6

28/ 2nd Member. 17/6

415 21.6

29/ Draft 22/6 ... orders as per Clerks ... 22/6

NOTE—Contn. sheet.

G. R. S. III-21

General and Revenue Secretariat.

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Subd.

30) It is doubtful whether the instructions are to be incorporated in the Manual of Council Rules or in the Leg Council Manual.

hmw
28/6/24

31) Must be in Civil rules

Leg
30/6 (R

32) Does this require any change in the rule of consulting Fin Secy?

Leg
30/6

Submitted.

33) Such changes, as have been necessitated by the orders in question have been communicated to the Comptroller/AG Fl. C. in this office letter

Flag V

122 Leg F. dy 14/6/24. No further action appears necessary.

Subd 30.6.24. Leg 34) The Fin: Secy may be consulted in the matter.

Leg
30/6

Chief Secy)

35) The query I raised is whether any modifying para 3 of the form enclosed is necessary.

If necessary complete

Leg
30/6

Flag D.

A-A. 466-3M. A. C. also

NOTE—Contn. sheet.

JR 12/24

G. R. S. III-2]

General and Revenue Secretariat.

G-2 File No. 225 of 1923.

Serial No.

(D)

37) Para 3 of G.O. of 22-6-18 requires only two minor changes and they are the following:

1. For 'Major' in line 2 of (a) under Note 1 read 'Minor'.
2. For 'Major' in line 4 of (a) under Note read 'Minor'.

Mm/l 9-7-24

Chief Secty) 38) read 10/7

39) Please prepare a draft order making these changes &

11/7

Early

40) A draft is accordingly submitted. As the order is quoted in extenso in Art. 462 M.A.C. it is for consideration whether the changes should not be made in Custom Fin! Branch, & letter in Continuation of No. Fl. C. 122/G.F. of 16.6.24.

(V)

40) Early 12/7

11.7.24 TSR 11/7

Chief Secy).

42) Draft submitted & approved.

14/7 Early

Secy 43) Ch/Sd 11/7

44) Done 14/7 Early

NOTE—Contn. sheet.

DEWAN'S OFFICE, RECD. on 14 JUL 1924 No. 316

589.

G. R. S. [III-2]

WD 2310—GPE—10,000—31-5-24

General and Revenue Secretariat | G.D. File No. 225 of 19~~24~~23

G.D. 225-23

Serial No. 1

To

The Secretaries to Govt.
" Comptroller to Govt.

G. 493—G. dt 17.7.24.

Modifies the rule re classes of cases which should be referred to Genl Sects: & Other Sects: before the issue of orders.

2) A copy of the above rules so far as the Concn the G.ni has been taken separately for recordg with the G.o. dated above.

3) On page 14 of the rules supra the Changes that may be necessitated in the Council Rules have been ordered to be examined.

Perhaps this may therefore be referred to the C.B for further actn, if any.

SMB
24.7.

RSB
12/7

4) Draft o.m. is submitted.

Asst
Mr S.8.24.

5) Secretary

11/8

6)

26.8

7) Copy of O.M no 510-15/C.B.48-24—1 issued on 27th Aug 24 is placed in the file which is returned herewith to the Fin. Branch for record.

For info:

Asst
Mr 8.9.24

5:1 Mar
8/9/24

(6.9.24 MB)

DEWAN'S OFFICE,
RECD. ON 13 AUG. 1924
Rc No. 11.80

NOTE—Cotton sheet.

Draft. No: Fl. C. 23-11/C.D-225-3-1
ISR. 6.24

Government are pleased to sanction the following rules for regulating the control of expenditure commencing from 1924-25:-

1. Sanction to any given expenditure becomes operative as soon as funds have been appropriated to meet the expenditure and does not become operative until funds have been so appropriated.

2. Sanction to recurring expenditure covering a specified term of years becomes operative when funds are appropriated to meet the expenditure of the first year and remains in operation for each year of the specified term subject to appropriation in such years.

3. Without the previous consent of the Finance Department

(i) no expenditure which involves introduction of a new principle or is practically likely to lead to increase of expenditure shall be sanctioned;

(ii) no reappropriation may be made to meet any expenditure which is likely to involve further outlay in a future year;

(iii) savings on salaries and establishments shall not be reappropriated for meeting any other class of expenditure;

& (iv) lump sum grants included in the Budget for specific purposes, as for instance the revision of a particular establishment or the construction of a new work, shall not be diverted to other purposes.

4. After grants have been voted by the Legislative Council

(a) the Finance Department shall have power to sanction any reappropriation within a grant from one major minor or subordinate head to another.;

and(b) the Departments of Government other than the Finance Department shall have power to sanction any reappropriation not exceeding Rs5,000 in each case within a grant between heads subordinate to a minor head which does not involve the undertaking of a recurring liability, provided that a copy of the order sanctioning such a reappropriation shall be communicated to the Finance Department as soon as it is passed.

Note.- A recurring liability means a payment which extends beyond the year in which it is sanctioned.

5. No reappropriation may be made from one grant voted by the Legislative Council to another such grant.

6. Funds allotted for non-voted items of expenditure may not be reappropriated to meet votable items and funds allotted for voted items may not be reappropriated to meet non-votable items.

****

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

****

Order No. H.C. 72-120 C.J.

Dated, Bangalore, the 14th June 1924.

Commencing from the year 1924-25, expenditure on voted heads will be strictly limited to grants sanctioned by the Legislative Council and no expenditure unsupported by sanctioned appropriations or in excess of allotments made therefor in the Budget, should under any circumstances, be incurred. Should any necessity arise for charges for which no appropriations are made in the Budget, it should be foreseen as early as possible and proposals submitted to Government for obtaining a supplementary grant at the next session of the Legislative Council. It shall be the duty of the Head of every Department for watching the progress of expenditure on all heads of charges under him with a view to see that the sanctioned grants are not exceeded and if that, if an excess is, for unforeseen reasons, unavoidable, prompt action is taken for applying for a supplementary grant as soon as possible after the probability of an excess is foreseen. To enable the Heads of Departments to discharge this duty, the Comptroller will be requested to furnish them from July 1924 with monthly statements of

of audited outlay under all heads, for the month and up to the end of the month from the beginning of the official year. The Heads of Departments should personally scrutinise these statements and take all steps necessary for arresting any tendency for exceeding ~~existing~~ sanctioned appropriations and for applying for additional grants in cases in which excesses are absolutely ~~x~~ unavoidable.

Financial Secretary to Govt.

To

The Comptroller to Government.
" Other Heads of Departments.
" Secretaries to Government.

Draft. No: 72·C·121/G·2· 4 14·6·24

To

The Comptroller to Government,

Bangalore.

S i r,

I am directed to invite your attention to the need under the new system of financial arrangements, which will come into force from the beginning of 1924-25, for prompt compilation of accounts and for accurate allocation of charges. The Heads of Departments will be required to undertake the responsibility of watching the progress of actuals of expenditure in comparison with ~~the~~ appropriations therefor and to take timely action for preventing excesses over supplies sanctioned by the Legislative Council ~~or~~ and for obtaining supplementary grants where excesses are absolutely necessary. With a view to enable them to discharge this responsibility, it will be necessary to ~~give~~ keep them acquainted with the progress of actual expenditure month to month. I am accordingly to request you to arrange to furnish each month the Head of every Department commencing from July 1924 with a statement showing audited outlay under all the heads during the month and up to the end of the month from the beginning of the official year.

2. The review of monthly accounts by the Audit Department should receive more attention hereafter and I am to request

you to arrange for this review being made promptly and effectively and to bring to the notice of Government in the Finance Department excesses and tendencies towards excesses disclosed by the review.

I have, etc.,

Financial Secretary to Govt.

Draft. AD: Jl·C·122/G·2·
& 14·6·24

To

The Comptroller to Government,

BANGALORE.

Sir,

I am directed to request you to be so good as to have the following alterations made in the Mysore Account Code, Volume I.... The changes are necessitated by the Government order No.23-7/ 927 dated 14·6·24.

Article No.319.-

Omit.

Article No.320.-

Omit.

Article No.321.-

Put a full stop after "April" in line 5 and omit "for utilisation in other Departments of the same group".

Article No.322.-

Put a full stop after "trifling" in line 4 and omit "or could not have been foreseen".

Article No.127.-

For "major" substitute "minor" in line 3.

Article No.127 - Rule (1).-

For "major" substitute "minor" in lines 2 & 4.

Article No.127 - Rule 2.-

Substitute "within the same minor head" for "from one minor head to another within the same major head."

Article No.127 - Rule 2 - Note 1.-

Omit.

Article No.127 - Rule 2 Note 2.-

Omit.

Article No.127 - Rule 3.-

Omit.

Article No.127 - Rule 3 - Note 1.-

Omit.

Article No.127 - Rule 3 - Note 2.-

Omit.

Article No.470 - Item No. (~~ix~~ 4).-

Omit.

Article No.470 - Item No. (5).-

Substitute "contingent grants" within the same minor head" for "funds from one minor head to another."

I have, etc.,

Financial Secretary to Govt.

For the file

Proceedings of the Government of His Highness the Maharaja of Mysore.

R e a d:-

Government Order No.G.17572-9/G.H. 67 G-17-1 dated -- Camp, Mysore 22nd June 1918, specifying the functions of the Financial Secretary to Government.

O r d e r--No. S.493-9

Dated Bangalore, the 19th July 1924.

In para 3 of the Government Order read above relating to the classes of cases in which a reference should be made to the Financial Secretariat by other Secretariats before the issue of the orders the following modifications will be made :-

1. For 'major' in line 2 of (a) under Note 1.
   read 'minor'
2. For 'major' in line 4 of (a) under Note 2
   read 'minor'

For Chief Secretary to Government.

To

The Secretaries to Government.

" Comptroller, Mysore Government.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

GENERAL AND REVENUE SECRETARIAT.

No. 510-15/C B. 48-24-1 Dated, Bangalore, the 27th August 1924.

OFFICIAL MEMORANDUM.

The following will be inserted as Rule 7 (a), Section I, of the Manual of Council Rules and Procedure:-

"The Secretary in each Department should see that in cases of expenditure in which the sanction of His Highness the Maharaja is required, such sanction is obtained before the Legislative Council is asked to vote supply to meet the expenditure."

By Order,
K. MATTHAN,
Chief Secretary to Government.

To

The Secretaries to Government.

Add the following new section after Sect 460 A

Powers of Sec of State for Expenditure

460A. Sanction to any given expenditure becomes operative

460B. Sanction & receiving Expenditure Covering etc.

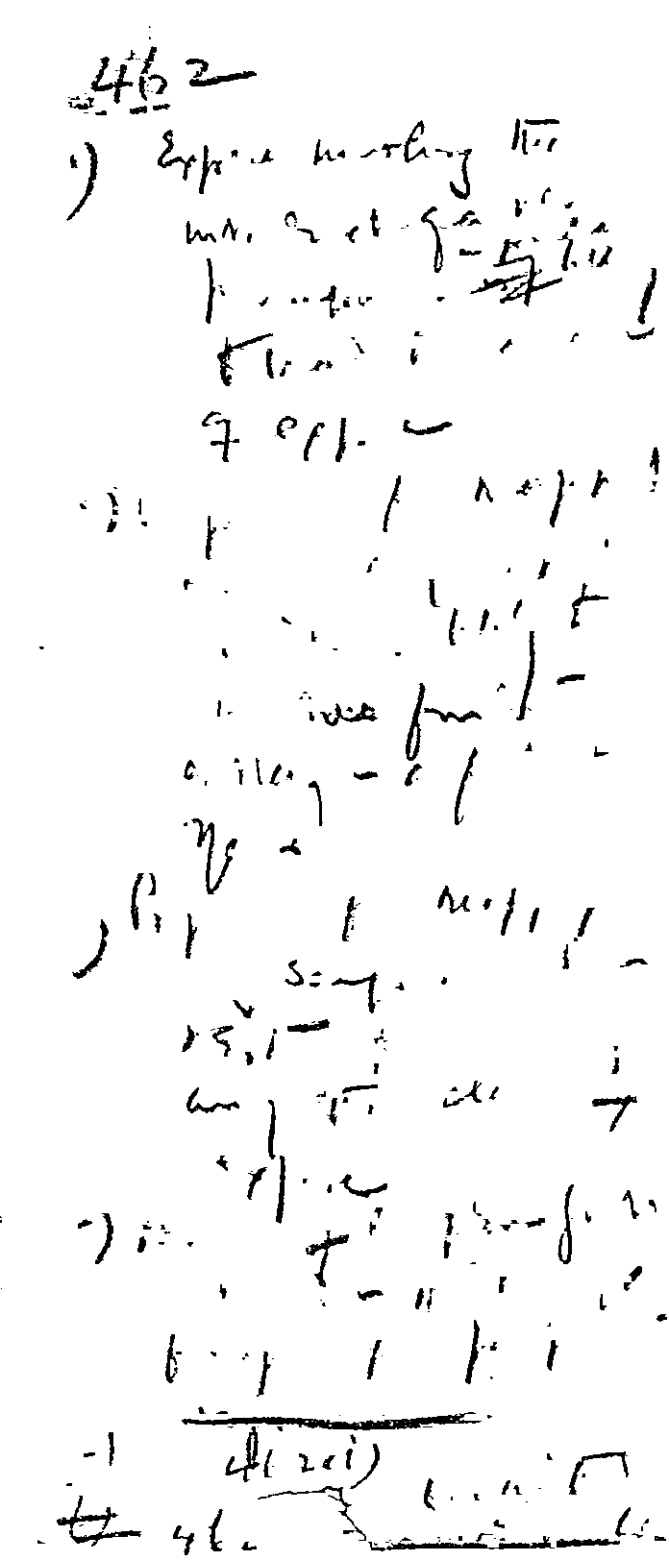
460C. The Powers as Sd by Govt in the Fin Dept after discussion in the [illegible] 2nd Session of the Assembly & Voted on by the L.C. shall be strictly adhered to

460D ~~Expenditure~~ ~~Expenditure 472~~

460E ~~Expenditure~~ ~~Liability for Expenditure~~ 473.

No Expenditure or financial liability of any kind shall be incurred by the Provincial Govt by the L.C. Ministers in the Budget ~~Expenditure~~ Grants or otherwise sanctioned or undertaken or incurred

460F Should any necessity arise for charges for which no appropriation is made in the Budget, it shall



the former as early as possible and forward the most to Govt for obtaining Supplementary Grants at the next Session of the Legislature (or the annual Sitting)

Leg. Ass. Mr Shallies the head of the Head of every Department

Arts 471 to 473 be omitted

461 A when near the principal Sea-ports

461 B Applications have been sent by the Lieut. Colonel

462 B "No Reappts may be made

462 has no place in Ret. C. M. may be omitted & incorporated in Detail Office Manual as modified under recent orders

460 7

No reappropriation may be made from one grant vote by the Legislative Council to another such grant.

460 (1) Funds allotted for non-voted items of expenditure may not be reappropriated to meet votable items and funds allotted for voted items may not be reappropriated to meet non-voted items

6811

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

---

for reference

Have copies of No
RC-23-71 / f. 7. of 14.6.21
* No RC 72-120 / f. 7. of 14.6.21
been received? Let me
see them please
30/6/21

Ch. Asst.

Finds.

It is ascertained from the Fin. Secty. that ten (printed) spare copies of the* notes hence not yet been received. A reply to the Chief Secy's query in the formal 30/6. notes is also noted herein

30/6

Chief Secy).

* Flags W and X

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.